

**IN THE UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF OHIO  
WESTERN DIVISION**

UNITED STATES OF AMERICA,	)	
	)	
Plaintiff,	)	
v.	)	
	)	CASE NO. C-1-01-541
BUFORD F. HOUCK, et al.,	)	
	)	
Defendants.	)	Judge Beckwith
	)	
	)	Magistrate Judge Sherman
	)	
	)	
	)	
	)	
	)	

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**UNITED STATES' RESPONSE TO COURT'S ORDER  
OF AUGUST 16, 2003**

On August 16, 2003, this Court found the defendants Ben Houck Estates, Brenda Shively, William Comer, Brent Houck, Barbara Houck, Liberty Trust and Oh Canada Trust to be in default. On August 16, 2003, the Court also ordered the United States to advise the Court by September 12, 2003, in the form of admissible evidence, of the United States' damages with respect to the defaulted defendants.

In order for the United States to advise the Court with respect to the damages against the seven defaulted defendants named above, the United States must establish the amount of the judgment against the taxpayer and defendant Buford Houck. The relief against the defaulted defendants is dependent upon the Court's determination of the Judgment against the defendant Buford Houck because the seven defaulted defendants named above are either the nominees of Buford Houck; may have an interest in this case as the alleged trustees of Buford Houck's nominees; or because property was fraudulently conveyed to the defaulted defendants by Buford

Houck. Accordingly, the attorney for the United States asserts that the United States will file a Motion for Summary Judgment on or before September 26, 2003, against the taxpayer, Buford Houck, requesting the Court to reduce to judgment the assessments set forth in the complaint and establishing the valid liens against all property and rights to property, real and personal, of Buford F. Houck.

Thus, because the relief against the defaulted defendants is dependent upon the Court's decision in the United States' Motion for Summary Judgment, the United States is unable, at this date, to advise the Court of its damages. However, the damages which the United States will request from the Court in the form of Default Judgments against each defaulted defendant is as follows:

Against Ben Houck Estates Trust: determine that the Ben Houck Estates Trust is the nominee of Buford Houck or in the alternative, set aside the conveyance of the Kevin Street property to the Ben Houck Estates as fraudulent, and foreclose the federal tax liens against all property, real and personal of the Ben Houck Estates Trust.

Against the trustees of the Ben Houck Estates Trust (Brenda Shively, William Comer, Brent Houck, and Barbara Houck): declare that the trustees have no interest in the property involved in this case, nor in the proceeds from the sale of any property involved in this case.

Against The Liberty Trust and The Oh Canada Trust: declare that these trusts have no interest in the property involved in this case, nor in the proceeds from the sale of any property involved in this case.

There are two additional defendants in this action, the First Federal Savings & Loan Association and the Department of Taxation of the State of Ohio. First Federal no longer has any

interest in this case because, according to its Answer filed on September 17, 2001, the mortgage it held, attaching to the property involved in this case, was paid in full and released on March 20, 1996.

The priority of the liens held by the Department of Taxation of the State of Ohio and attaching to the property at issue in this case will be addressed in a filing separate from the United States' Motion for Summary Judgment.

Respectfully Submitted,

GREGORY G. LOCKHART  
United States Attorney

/s/ Jan Holtzman  
JAN HOLTZMAN  
Assistant United States Attorney

/s/ Lara E. Ewens  
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**CERTIFICATE OF SERVICE**

It is hereby declared, under penalties of perjury, pursuant to 28 U.S.C. section 1746, that a copy of the foregoing United States' Response to Court's Order of August 16, 2003 was filed electronically on September 12, 2003. Notice of this filing will be sent to all parties that have registered for electronic filing by operation of the Court's electronic filing system. Parties may access this filing through the Court's system. Service was made on September 12, 2003 by U.S. Mail, postage prepaid on the following parties who are not presently registered for electronic filing:

STATE OF OHIO, DEPARTMENT OF TAXATION  
TAX COMMISSIONER OF OHIO  
30 East Broad Street, 22 Floor  
Columbus, Ohio 43215

BARBARA E. HOUCK, TRUSTEE  
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1739 Kevin Street  
Ironton, Ohio 45638

BEN HOUCK ESTATES  
1739 Kevin Street  
Ironton, Ohio 45638

FIRST FEDERAL SAVING & LOAN, ASSOC.  
415 Center Street  
Ironton, Ohio 45638

BRENDA C. SHIVELY, TRUSTEE  
BEN HOUCK ESTATES  
1739 Kevin Street  
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BRENT D. HOUCK, TRUSTEE  
BEN HOUCK ESTATES  
1739 Kevin Street  
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BUFORD F. HOUCK  
1739 Kevin Street  
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WILLIAM L. COMER, TRUSTEE  
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LIBERTY TRUST  
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OH CANADA TRUST  
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/s/ Lara Ewens  
LARA EWENS